

ID: CCA\_2008070915155052

Number: **200848030**

Office:

Release Date: 11/28/2008

UILC: 6015.00-00

---

**From:**

**Sent:** Wednesday, July 09, 2008 3:15:52 PM

**To:**

**Cc:**

**Subject:** RE: Innocent Spouse Voicemail

responded to your question regarding the Form 4549. The Form 4549 does not constitute either a closing agreement or an offer in compromise and therefore, does not preclude relief under 6015.